

**FILED**

**FEB 22 2006**

**NOT FOR PUBLICATION**

**UNITED STATES COURT OF APPEALS**

**CATHY A. CATTERSON, CLERK  
U.S. COURT OF APPEALS**

**FOR THE NINTH CIRCUIT**

THOMASITA TAYLOR,

Petitioner - Appellant,

v.

COMMISSIONER OF INTERNAL  
REVENUE,

Respondent - Appellee.

No. 05-74591

Tax Ct. No. 14954-03

MEMORANDUM<sup>\*</sup>

Appeal from a Decision of the  
United States Tax Court

Submitted February 13, 2006<sup>\*\*</sup>

Before: FERNANDEZ, RYMER, and BYBEE, Circuit Judges.

Thomasita Taylor appeals pro se from the Tax Court's decision in favor of the Commissioner of Internal Revenue ("Commissioner") in her action contesting deficiencies for tax years 1993 through 1996. We dismiss the petition for review.

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<sup>\*</sup> This disposition is not appropriate for publication and may not be cited to or by the courts of this circuit except as provided by 9th Cir. R. 36-3.

<sup>\*\*</sup> The panel unanimously finds this case suitable for decision without oral argument. *See* Fed. R. App. P. 34(a)(2).

A notice of appeal must be filed with the Tax Court clerk within ninety days of the Tax Court's decision. *See* 26 U.S.C. § 7483; Fed. R. App. P. 13(a)(1). Here, Taylor filed a notice of appeal with this court, but not with the Tax Court, within the ninety-day period. Although a notice of appeal, mis-filed in this court, is to be sent to the district court and deemed filed in the district court on the date it was received in the court of appeals, *see* Fed. R. App. P. 4(d), this rule does not extend to appeals from the Tax Court, *see* Fed. R. App. P. 14. Accordingly, we lack jurisdiction over the appeal.

**DISMISSED**